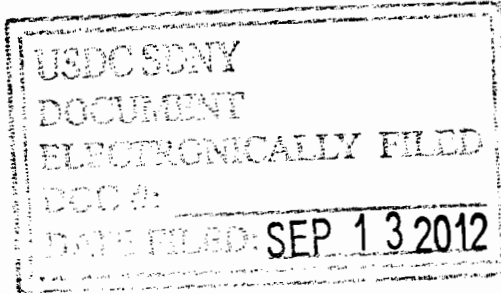


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September 12, 2012

By Facsimile (212) 805-0426
Honorable Laura Taylor Swain
United States District Court
Southern District of New York
500 Pearl Street
New York, New York 10007

MEMO ENDORSED

Re: United States v. Irwin Lipkin
S8 10 Cr. 228 (LTS)

Dear Judge Swain:

I represent Mr. Irwin Lipkin in this matter and write to request an adjournment of the case presently scheduled for Mr. Lipkin's appearance tomorrow, Thursday, September 13, 2012 at 12:45 p.m., with respect to a Superseding Information in the "Madoff matter."

The basis for this application arises from the fact that Mr. Lipkin suffered an emergency medical condition last night for which he has been admitted to a New Jersey hospital for observation and treatment of kidney condition. Earlier today, I advised the government of these circumstances and was advised that they consent to this application for an adjournment.

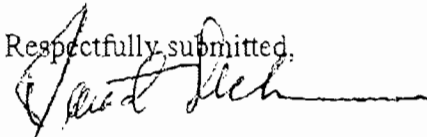
In view of the fact that Mr. Lipkin's doctor(s) cannot predict with certainty how long Mr. Lipkin will remain hospitalized, the parties request that the matter be adjourned *sine die*. We shall notify the Court when we learn of Mr. Lipkin's availability to reschedule the matter.

DAVID M. RICHMAN

Honorable Laura Taylor Swain
United States District Court
Page 2
September 12, 2012

In view of the following, the parties respectfully request that the Court order the matter adjourned without date.

Respectfully submitted,



David M. Richman, Esq.
Attorney for Irwin Lipkin
(212) 687-1425

cc: Julian J. Moore, Assistant U.S. Attorney (by email)
Lisa A. Baroni, Assistant U.S. Attorney (by email)

The adjournment request is granted.
SO ORDERED:



Honorable Laura Taylor Swain, USDJ
September 13, 2012